

Exhibit A



**DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation**

Memorandum of Interview

Investigation #:

Location: Logan Airport
Boston, MA

Investigation Name:

Date: September 15, 2011
Time: 8:17pm to 8:32pm
Approximately
Participant(s): Jacques Wajsfelner, Interviewee
[REDACTED] Special Agent IRS-CI
[REDACTED] Special Agent IRS-CI

On the above date, time, and location, Special Agent [REDACTED] and [REDACTED] identified themselves as Special Agents with the Internal Revenue Service, Criminal Investigation to JACQUES WAJSFELNER (WAJSFELNER) and displayed their authorized credentials. WAJSFELNER had just entered the United States on Lufthansa flight 424 from Germany. WAJSFELNER was brought into secondary inspection by Customs and Border Patrol Officers. Upon completion of the secondary inspection, SA [REDACTED] advised WAJSFELNER that he was no longer being detained and was free to go. SA [REDACTED] explained to WAJSFELNER that he had some questions regarding BEDA SINGENBERGER (SINGENBERGER). WAJSFELNER stated that he was willing to be interviewed. SA [REDACTED] explained to WAJSFELNER that it is important that his statements are truthful as it is a criminal offense to lie to a Special Agent. WAJSFELNER stated the following pertinent information during the course of interview:

1. WAJSFELNER does not know SINGENBERGER nor has he ever heard the name. WAJSFELNER has never heard of or done business with a firm named Sinco Trust. WAJSFELNER has never heard of or met the following Sinco Trust Employees:
 - a. Erwin Schulthess
 - b. Daniel Oschbein
 - c. Brigette Schaufelberger
 - d. Christian Lauhenmeier
 - e. Claudia Matzler
 - f. Daniel Eric Jorin
2. WAJSFELNER does not currently have a Credit Suisse bank account, nor has he ever had a Credit Suisse bank account.

3. WAJSFELNER does not have a bank representative with the last name "Walder".
4. WAJSFELNER has never heard of the name "Ample Lion Ltd." WAJSFELNER has never been involved with the creation of foreign corporations. WAJSFELNER has never formed a Hong Kong Corporation for any purpose.
5. WAJSFELNER picked up 10,000 Euros on his last trip to Zurich. The funds were used for travel purposes and were picked up at the exchange desk at the airport in Zurich. WAJSFELNER did not deal with anyone specifically at the exchange desk. At the moment, WAJSFELNER had in his possession 7,000 Euros remaining from the prior trip.
6. WAJSFELNER did not travel to Switzerland on this trip to Europe.
7. WAJSFELNER has been to Lichtenstein for vacation. The last trip he took there was approximately 8 years ago. WAJSFELNER never conducted any business in Lichtenstein and he never met with attorneys from Lichtenstein.
8. WAJSFELNER does not currently have any foreign bank accounts but he did have a bank account in Germany approximately 4 years ago. The account was with a mortgage bank in Germany and the purpose of the account was for WAJSFELNER to pay the utility bills and collect rental income on a rental property that WAJSFELNER owned in Germany. The German bank account never held more than \$5,000 and was closed 4 years ago.
9. WAJSFELNER reported the German bank account and all associated income on his income tax returns.
10. WAJSFELNER is aware of the reporting requirements for Foreign Bank accounts. WAJSFELNER does not know what an FBAR is, but he recalls that he filled out a lot of paper work with his accountant in regards to his foreign account.
11. WAJSFELNER has been to Zurich, Switzerland many times. His brother lives in Zurich and WAJSFELNER has been traveling to Zurich every February to March for the last 22 years. WAJSFELNER has many friends in Zurich and he enjoys skiing there.
12. WAJSFELNER has a son named Jacques Alexander Wajsfelner. His son's date of birth is [REDACTED] and he resides at [REDACTED] Brighton MA. He is currently in the process of getting divorced.
13. WAJSFELNER's son does not have any foreign bank accounts and he does not have any dealings with SINGENBERGER.
14. WAJSFELNER's son has been to Zurich. WAJSFELNER was married in

Europe approximately 10 weeks ago and they passed through Zurich. WAJSFELNER's son attended the wedding and passed through Zurich as well. WAJSFELNER cannot be certain that his son has not been to Zurich on any other occasions.

15. SA [REDACTED] asked WAJSFELNER if anyone had advised him to lie, mislead or told him not to speak to Special Agents if he was approached by Special Agents. WAJSFELNER stated that he was not advised by anyone to do so.
16. SA [REDACTED] reminded WAJSFELNER that it is a felony offense to lie to federal agents. SA [REDACTED] advised WAJSFELNER that if he wanted to correct any of his prior statements, now was the time to do so. WAJSFELNER stated that all of his prior statements were accurate and truthful.

I prepared this memorandum on September 19, 2011, after refreshing my memory from notes made during and immediately after the interview with Jacques Wajsfelner.

[REDACTED]
[REDACTED]
[REDACTED]
Special Agent